

Financial Management - Budget and Finance - Selected Text Responses

Please list up to five aspects of the budget process that you believe work well.		Response Percent	Response Total
1.			30
	Budget development, entry, reporting		
	Budget amendments, technical adjustments and decision packages		
	The budget development process is a phased process		
	Internal budget development systems		
	WebBears		
	WebBears is a very easy, user friendly system to use.		
	PROBUD/FATS meets basic budget needs		
	On-line submission		
	FATS is easy to use and very user friendly and it was home grown, can you believe that.		
	web bears ability to upload spreadsheet data		
	This is my first year not sure yet.		
	Process is relatively easy, no major problems		
	Line item budgeting by org level and product		
	Budget execution and budget tracking		
	DPB Forms 27 System (FATS)		
	budget execution and tracking		
	Program / sub-program budgeting concept - whether it is called functional activities or service level.		
	Compliance with submission deadlines and content requirements		
	Budget Execution & Budget Tracking		
	Dissimination of Budget Information including Timetables		
	Webbears for efficient submittal		
	Agency based budgets are tied to sales activity/volume		
	Data submission		
	Collective planning by all programs within agency		
	consistency among state agencies		
	Budgeting for Positions		
	Budget Amendments		
	Base Budget Development Process		
	Budget development, entry & reporting process		
	Legislative impact analysis (fiscal impact statements)		
2.			22
	Budget amendments		

	Position budgeting		
	DPB has been working to simplify the process and integrate the financial and strategic components of the budget process		
	Interface with ProBud		
	DPB website documentation for deliverables: Deadlines, Instructions, & Forms		
	For the most part, I believe the current system works well.		
	Edit checks insure that balances are correct		
	cost allocation		
	Budget Amendments, technical adjustments, decision package process		
	DPB Web-Bears		
	operating budget development		
	FATS system for budget adjustments.		
	Management of available resources within established constraints		
	Budget Development, Entry & Reporting		
	WEBBears		
	FATS		
	Use of WebBears for data entry is very user friendly		
	Revenue Forecasting		
	Technical Adjustments		
	Decision Package/Amendment Process		
	Budget amendments & decision package process		
	Position/fringe benefit cost assumptions and overall position budgeting		
3.			15
	Fiscal impact		
	Capital budgeting		
	The budget instructions are generally well-written and comprehensive		
	appropriations and allotments controll as planned		
	rate and fund balance forecasting		
	Liaison with General Assembly Staff		
	Providing flexibility for sub-programs within a program.		
	Budget Amendments, Tech. Adjustments & Dec. Pckgs.		
	Automated Applications for Nongeneral Fund Revenue Projections		
	DSS LDSS budget request and expenditure reporting (BRS/LASER)		
	Budget Reporting/Tracking		
	Decision Packages		
	Annual Budget Execution and Data Tracking and Reporting		
	Revenue forecasting		
	Administrative requests for appropriation actions		



4.			9
	Budget execution and tracking		
	systems interfaces (PR to budget update)		
	Budget development, entry and reporting		
	Involvement of Secretary's Office.		
	Position Budgeting		
	Web Access to Governor, GA, DPB actions		
	State Legislative Information System (State Budget Section)		
	Legislative Input Analysis		
	Budget execution & budget tracking		
5.			6
	Long-term strategic plans		
	capitalized item forecasting/budget development		
	Informal communication with DPB staff		
	Control of budget at Program level.		
	Capital Budgeting		
	Overall Internet Accessibility (i.e., Forms, Instructions, etc.)		
Total # of respondents 39 . Statistics based on 30 respondents; 0 filtered; 9 skipped.			

Please list up to five aspects of the budget process that you feel could be improved.		Response Percent	Response Total
1.			31
	Revenue Forecasting		
	Budget development, entry and reporting		
	Automated tools for calculating costs (particularly staff)		
	More timely processing of budget adjustments, such as regrade information and with more detail explanation of calculation method		
	More timely approval of FATS transactions, especially inter-agency..		
	General fund agencies should be able to carry forward appropriations from one year to the next.		
	Combine PROBUD,WebBears, and FATS into one system.		
	n/a		
	Budget system has to have a higher degree of interactivity with CARS		
	Receive instructions earlier		
	Using the encumbrance feature in cars		
	Earlier notification of decision package status		
	system replacement		
	Capital budgeting, Position and Revenue Budgeting		
	Communication of appropriation and adjustment information could be more timely.		
	performance measurement		
	Year-end closeout is very time consuming for agency budget staff; move other budget assignments away from June thru mid-July.		
	Less tinkering with the budget development system would be an improvement.		
	Performance Measurement		
	Way to track encumbrance		
	Timing of instructions leaves little time for thorough detailed preparation and review		
	forecasting		
	Tracking		
	Automated Financial System is needed		
	lead time - difficult to focus 15 months out for detailed budgeting		
	Providing Amounts for Reductions/Increases in Central Appropriations at the Agency Level		
	DPB's use of "convenience codes" requires additional work on the agencies (and DPB) by requiring administrative actions that DPB could have reflected initially.		
	the allowance of inflationary adjustments		
	Rightsizing of Annual Appropriations		
	Technical adjustments for federal/nongeneral funds on an annual basis		
	Receiving State allocations earlier to be able to use the information in negotiations for local match		

2.			27
	Performance measurements		
	Performance measurement		
	Link between State's accounting and budgeting systems		
	system to incorporate some inflationary factor for non-personal expenses		
	More advance notice of deliverables.		
	There is a lot of repetition in the development of the strategic plans from one budget cycle to the next. Since much of the information remains the same from year to year, such as agency objectives, mandates, mission etc., why can't agencies update data for the relative changes during the applicable report cycle instead of re-inventing the process each time.		
	Approvals of NGF (federal) funds should occur without a major intervention of DPB		
	Does not lend itself to long-term planning		
	New financial record system		
	Easier upload to webbears		
	online access		
	Administrative processes,i.e advance notice of submission dates and formatting		
	capital budgeting		
	Either give approval to spend NGF cash balances early in the year or revert them		
	Top-down central office directives for strategic planning need to be issued with longer implementation time, or need to be less prescriptive.		
	Long-term Financial & Strategic Plans		
	No software tool for biennium budget development other than Excel		
	capital budgeting		
	Data submission		
	Too many restrictions on movement of funds as needed. Too many people have to review and approve.		
	automation of system		
	Have unspent General Fund Appropriation automatically carry forward to the next year		
	Continued difficult connecting the Strategic Plan to the Budget Structure; designed by DPB with a rigid accounting structure - differing from agency core functions.		
	technical amendment process (however it may revised during the next budget process)		
	Periodic meetings with DPB Budget Analyst		
	Timing of central appropriation/fringe benefit guidance (local govt budget cycles run earlier than state)		
	Getting benefit information earlier to use in calculations of local match requirements that are used in negotiations with each locality		
3.			22
	Capital budgeting		
	Long-term financial and strategic plans		
	Ability to export budget info to spreadsheet, database, etc.		

	ability to carry over unspent funds to establish a fund for capital asset replacement		
	Pay attention to requested detail of where incr/decr to base are to be made.		
	The method of allocating central appropriation adjustments to agencies such as the allocation of the annual salary and fringe benefit increases/adjustments. In the past, some of these adjustments have been based on one specific monthly payroll, for instance. If the agency just happened to have several vacancies at that time, their base of allocation for the adjustments would not be an accurate reflection of the agency's true personal service costs.		
	Do away with the service based budget this is just a different spin on the same data		
	Procedural changes without adequate notice		
	Programs that talk to each other (cars, fats, cipps, faacs)		
	thorough & accurate allocations are cumbersome		
	Timely processing for FATS and other budget execution functions		
	integration between DPB and agency systems		
	Either approve or disapprove Mandatory Carryforwards - don't wait until mid-year for the decision		
	The budget process is designed to serve DPB's requirements. Our agency must budget at multiple levels, not just at the DPB level (limited by program, fund and fiscal year).		
	Distribution of central appropriations from DPB is too late in fiscal year		
	duplication		
	DPB should be given more authority to approve agency requests.		
	flexibility - limited ability to make adjustments to budget structure		
	VITA and DPB could coordinate activities better		
	DPB's timeframes for developing the base budget based on the new strategic planning process. (Not enough time to do it thoroughly and accurately.)		
	Appropriation action history in an electronic format extractable to Excel/Access		
	Incorporating the preparation of the Family Health Services budgets with COOP budgets so they do not have to be revised when items in number 1 and 2 above are known		
4.			12
	Policy and program analysis		
	Budget system should accommodate organizational unit budgeting, project budgeting, etc.		
	Redesign Form 27 to accommodate transfers between agencies on one form.		
	Enact a truth in budgeting law That would require education to enter all foundation and off the books accounts that would portray a total picture of how much education is really expending in Virginia.		
	Inadequate time frame for submissions		
	improved information for non-ISF		
	Ability for DPB staff to analyze data and draw conclusions		
	Either approve or disapprove Discretionary Carryforwards early in the year		
	Rules changes from biennium to biennium making it difficult to have a standard		



	automated biennium budget process		
	Project Budgeting		
	Capital Budget process as a whole; policies and communications are not clear		
	DPB staff not responding timely to questions or providing information.		
5.			10
	Central budget systems are disparate - should be integrated		
	Keep budget managers informed as to status & estimated time for action on pending actions.		
	Have NO interim budget CUTS. CUTS could only be enacted at the beginning of the year so no surprises		
	Clear statement of Governor's priorities		
	improve expense standards		
	DPB's own staff do not appear to understand submission procedures		
	Why is it so difficult to get an increase in NGF appropriation for additional revenue earned		
	Historical Information		
	The amount of time provided for preparation of the budget and decision packages by the agencies has gotten shorter recently. More time would allow agencies to try and address the possible questions by decision makers prior to the information being submitted.		
	DPB should establish a cyclical schedule with set dates (like they used to have) for budget instructions/submissions. Now, each biennium is different, which makes planning more difficult.		
Total # of respondents 39. Statistics based on 31 respondents; 0 filtered; 8 skipped.			

Does your Agency use any Agency-based IT system in addition to centrally provided systems (PROBUD, WebBears, EFIS and FATS) for budget development and budget execution (excluding MS Excel)?		Response Percent	Response Total
Yes		41%	16
No		59%	23
Total # of respondents 39. Statistics based on 39 respondents; 0 filtered; 0 skipped.			

What elements of the Agency-based systems are especially effective for your Agency?		Response Percent	Response Total
1.			15
	Financial Management System - cost accounting		
	Detail Budgets		
	"what if" scenarios for budget development		
	Being able to download current budgets, make changes and upload changes.		
	Actual vs Budget		
	One system via the use of coding enables budgets to be developed and maintained at both the org level and the product level.		
	Personnel and operational forecasting		
	Enables budget monitoring at necessary detail level, and includes information not available in CARS		
	budget to actual reporting		
	Real time data available		
	The local budget system, BRS, handles and tracks local budget request efficiently		
	budgetary numbers are flexible, based upon current production levels and compared to historic expectations		
	Cost Center		
	Supports detail for grant management		
	Cost center and management unit level budget (especially critical with large amount of federal/non-GF funding)		
2.			9
	Financial Management System - Consolidated Ledgers		
	Detail Analysis		
	import/export from other modules & excel for budget development		
	Encumbrance & Pre-encumbrance available		
	Real-time budget information for management.		
	Potential exists to reduce rekeying of data		
	The Salary payroll database provides accurate electronic data for salary budget computations		
	Reporting		
	Supports strategic plan of the agency		
3.			8
	Billing System - revenue collection		
	Tracking of Expenditures and Revenue		
	transfer to GL for budget vs actual reporting		
	Track unexpended budget resources		
	User friendly and reliable		
	Design reports to meet agency needs		

	Projects		
	Supports program cost accounting questions received from public, legislators, etc.		
4.			5
	Pharmacy System		
	Reports sorted from cost code level to Agency level		
	multiple levels of classification and reporting, program, activity, cost center, fund, etc.		
	Detailed to object level and cost center		
	Multiple year versions for long-range planning.		
5.			4
	Detail projections of expenditures and balances		
	user friendly		
	Periodic and ad-hoc management reporting available		
	Excellent report features.		
Total # of respondents 39 . Statistics based on 15 respondents; 0 filtered; 24 skipped.			



Please list up to five opportunities for improvement to the Budget process.		Response Percent	Response Total
			14
	none		
	Reasonable amount of time for Budget Development and Budget Reduction Exercises. The new Service Area 2006-2008 budget plan. Strategic Planning.		
	Develop interface between staffing actuals [all payroll related data and fringe info]and non-personnel actuals that can be downloaded into Excel. Communicate in a more direct manner with budget personnel. Expedite the Form 27 approval process and/or communicate status and expected resolution of pending items.		
	None		
	Online Reporting "What if" analyses		
	faster approval of FATS transactions		
	None recommended.		
	Coordination of strategic planning with resource allocation.		
	better integration with central systems		
	Increase flexibility for budget adjustments based on available funds or different program codes.		
	EFIS could be expanded to meet agency needs beyond those of DPB. Neither Probud nor Webbears track appropriations by fund at the sub-program level. In general none of the state level systems help agencies do their duties. Mostly oriented to DPB needs only.		
	Because this is a manual process and VCE has limited staff, it is time consuming and could be produced/distributed more timely.		
	Multiple Budgets; Budget Modeling; Personnel/Position Data; Historical Information; Reporting		
	Assuming this question pertains to the agency's budget process (earlier question requested input on the state budget process), an improved method of loading original budget and budget revisions by agency management area and cost center levels is highly desirable. With the advent of multiple federal grant cycles in particular, budget revisions occur throughout a typical state fiscal year and the agency's current automated system does not handle revisions adequately.		
Total # of respondents 39. Statistics based on 14 respondents; 0 filtered; 25 skipped.			

Are any of these enhancements planned, funded, or underway?		Response Percent	Response Total
Yes		50%	8
No		50%	8
Total # of respondents 39. Statistics based on 16 respondents; 0 filtered; 23 skipped.			

Please list these enhancements below.		Response Percent	Response Total
1.			7
	Service area 2006-2008		
	conversion to server based version of FMS		
	Researching stage of replacing In-house Fiscal system that will replace obsolete one currently used.		
	Peoplesoft budgeting and business planning module procurement.		
	Coordination of strategic planning with resource allocation.		
	Greater integration with planning and execution		
	Planning is to attempt to identify IT resources to update the agency's legacy method of loading cost-center budget information		
2.			2
	Strategic Planning		
	Establishment of performance measurements		
3.			1
	Tighter integration with time accounting system		
4.			0
5.			0
Total # of respondents 39 . Statistics based on 7 respondents; 0 filtered; 32 skipped.			

How are performance measure outputs and outcomes incorporated into agency budgetary decisions?		Response Percent	Response Total
			20
	These have been incorporated into internal budget decision-making processes at the levels of the Director and Chief Operating Officer. They discuss the performance of various programs and the goals for the coming year in making annual and biennial budget plans and prioritizing proposals above targets. Performance measures are also used in response to DPB budget cycle requirements and are made available for public review on the DPB website. Performance results are also provided to the Board of Trustees for their use in planning and in approving budget proposals and annual/mid-year budgets.		
	As mandated by DPB		
	Normally, performance measure results are a part of internal management and review and do not result in any budgetary decisions. If the performance measures indicated a need for additional resources, they would be reflected in the budget submission.		
	Through strategic planning process		
	Measures are tracked in the agency strategic plan and tied to budget adjustments that would enable the plan to meet the agencies goals and objectives.		
	Performance measures are used to set strategic direction which feeds budget development (e.g the need for new stores is based on targets for population service).		
	Incorporated into quarterly expenditure analysis and special ad-hoc analysis for staff and organization units		
	Budget, expenditure and revenue data are quarterly evaluated by the agency's strategic team to ensure the agency is on budget target. Agency and division performance measures are reviewed by agency management and the strategic team on a regular basis to determine if problems are developing in a service area and if resources should be reallocated to address the problem.		
	Performance measure outputs and outcomes are considered in assigning resources within DCR and for each funding request.		
	DEQ is beginning to utilize the components of its strategic plan to establish priorities for decision making regarding the allocation of available resources toward specific outcome-based objectives.		
	Fiscal performance is one of many components used to analyze the level of program effectiveness and assess whether resources should be redistributed internally or additional amounts requested externally.		
	Performance measures outputs and outcomes are used to evaluate how well we are meeting our strategic goals and objectives.		
	Impact on performance measure outputs and outcomes is used as one evaluation criteria when ranking budget request from various areas of the agency.		
	Historic ratios are used to develop budgets and refined to reflect current activity.		
	They are not currently part of the budget decision.		
	We have continued to improve our measures with improved data collection and systems; use business decision-making models; very involved leadership in budget process; consistency in what is to be achieved		
	They are used to determine agency costs and allocation of funds to identify alternative services and effective use of resources.		
	During internal budget development, the outputs and outcomes can be specifically designated for project/jobs by personnel developing the budget request.		

	The agency prepares a Strategic Plan with performance measures; however, it was not an intricate part of the budget process. It appears in the new budget process for the 2006-2008 biennium, the strategic plan, objectives and measures will be an important aspect of budget decisions.		
	Management unit performance is factored into agency senior management decisions on discretionary allocations and reallocations.		
Total # of respondents 39 . Statistics based on 20 respondents; 0 filtered; 19 skipped.			

Are there any specific state or federal laws or regulations that would make it difficult to reengineer this business process? If so, please provide the relevant citation.		Response Percent	Response Total
Yes		27.3%	9
No		72.7%	24
Comments			12
	Medicare & Medicaid rules, Federal Grants rules		
	State laws relating to the required budget processes.		
	DPB has been down sizing all state agencies, now is the time to close down DPB. That make as much sense as other state decisions.		
	Outdated financial records system - CARS/FATS/CIPPS		
	Required to operate stores, provide licenses, full accrual accounting required by code		
	Not known		
	Title 33 of the Code of Virginia; federal transportation laws and CFR		
	There are federal laws that mandate who can view certain federal data regarding taxpayer information		
	Department of Labor regulations		
	OMB Regulations and the Code of Virginia governing certain special revenues collected by the department.		
	None known.		
	No		
Total # of respondents 39 . Statistics based on 35 respondents; 0 filtered; 4 skipped.			

If you have any other concerns or comments about this functional area, please include them here.		Response Percent	Response Total
			20
	PROBUD and CARS systems provide information at the statewide level. VDACS and other agencies had to develop their own in-house systems to adequately manage their finances. A new budget system should tie budget, expenditure, and encumbered purchases together at a cost code level. Agencies should then be able to build reports from the cost code level, to the program area level, to the division level, to the service area level.		
	None.		
	The concern is that over the pass 12 years the Federal government has tripled the resources coming into DMA. The Commonwealth has decrease the resources to DMA. The feds are going to wise up pretty soon and start moving funds that are coming to Virginia without general fund support and send those funds to other states that are aggressively supporting their Military agency.		
	Current system does not lend itself to long term planning. Should be an easier mechanism to make mid year requests for changes to FTE allocation per fund due to unknowns of the federal grant cycle.		
	Performance measures are being developed and incorporated into the budget process.		
	None.		
	Many staff are involved in the budget function of DCR. We cannot adequately identify and allocate these resources at this time.		
	The effectiveness of the DEQ budget program is directly linked to the comprehensive understanding of, and interaction with the programmatic elements of the agency. DEQ is intent upon using Oracle Financials to provide budgeting at the cost code, or grant & agency project levels.		
	Not Applicable.		
	It is critical for the budget system to support the budgeting and monitoring of local expenditures. These expenditures are reported and used as required match to federal funds.		
	While the budget process is important, it is critical that VCE be able to react and adapt to the current business climate to ensure self-sufficiency.		
	The FTE's listed are for the entire finance department and include a contract person that develops and maintains the database used in the Budget and Finance area.		
	VVCC's financial information, our largest field office, is processed on accrual accounting due to the reports required from them by the Federal Government. Budgeting and Finance through CARS is processed on CASH Accounting which creates alot of manual adjustments, etc. for budgets and financial reporting.		
	The FTE counts include all the internal budgeting processes for projects, including individual highway construction projects - 35.38 FTEs; maintenance detailed budgeting to projects and individual road asset types - 342 FTEs. FTE numbers are approximately 5 FTEs for state budgeting process (meaning submissions to DPB, General Assembly, etc.)		
	The general and transportation fund revenue forecasting function along with the car tax forecasting function at TAX make this a central agency for these budgeting activities. This function necessitates contact directly to the Secretary of Finance and even the Governor's Office.		
	Much of the DPB budget planning and development process continues to be rigid		

	and dictatory. The structure is rigid and therefore, dictates the end product.		
	Budgeting process is directly tied to the accounting/expenditure process and the time accounting system. These links are necessary to insure accurate, timely and trackable data for grant reimbursements.		
	The 2006-2008 biennial budget process has begun with a new format called Service Areas. It is too early to comment on the new process.		
	<p>Reminder DFP is a "small" agency with less than 35 FTEs statewide. The principal FTE working on budget wears many 'other hats.'</p> <p>#3 - Non-entries are NOT an oversight !</p> <p>#4 - Rightsizing of Bdgt Bill/Apps Act is a critical concern !</p> <p>#6 - DCJS usually does this but we are moving to regain control !</p> <p>#10 - DFP has an ELT\Executive Leadership Team which is integral to the process</p> <p>#11 - Only those as 'imposed' by DPB</p>		
	The survey was completed based on changing the word Agency to District in all questions. The District develops a budget, position budgets, performance plans and measures for activities at the local level. District COOP and Grant Budgets, including positions, are submitted to VDH Office of Budget Services and to Family Health Services. District performance plans and measures are used at the local level e.g. negotiation of local matches for the COOP budgets, need for community education in various areas, etc		
Total # of respondents 39 . Statistics based on 20 respondents; 0 filtered; 19 skipped.			